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UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No.
)	
Plaintiff,)	COMPLAINT
)	
v.)	
)	
FRANCIS BURGA and)	
FRANCIS BURGA AS)	
THE ADMINISTRATOR OF THE ESTATE)	
OF MARGELUS BURGA,)	
)	
Defendants.)	

Plaintiff, the United States of America, brings this action to collect unpaid federal penalty assessments and interest as provided by law, and to reduce those assessments to judgment. Additionally, the United States intends to proceed under the Federal Debt Collection Practices Act (28 U.S.C. § 3001 et seq.) to collect any judgment it obtains in this case, including the use of all appropriate pre-judgment remedies, post-judgment remedies, and the additional surcharge as authorized by 28 U.S.C. § 3011. In support of this action, the United States complains and alleges as follows:

INTRODUCTION

1
2 1. This is a timely civil action brought by the United States to collect the outstanding unpaid
3 civil penalty assessments (31 U.S.C. § 5321(a)(5)), commonly known as FBAR penalties, made against
4 defendants Francis and Margelus Burga for their failure to report their interest in foreign bank accounts,
5 as required by 31 U.S.C. § 5314 and the implementing regulations promulgated thereunder.

6 2. This action is brought with the authorization of the Secretary of the Treasury (31 U.S.C. §
7 3711(g)(4)(C)) and at the direction of the Attorney General of the United States.

DEFENDANTS

8
9 3. Defendant Francis Burga is a United States citizen, who currently resides in Santa Clara
10 County, California. Ms. Burga has resided in Santa Clara County since at least 1990, and resided there
11 during the time periods relevant to the civil penalties at issue.

12 4. Defendant Margelus Burga was a United States citizen, who resided in Santa Clara
13 County, California. Mr. Burga's legal residence was Santa Clara County during the time periods
14 relevant to the civil penalties at issue.

15 5. Francis and Margelus Burga were married until Margelus died in January 2010. Francis
16 Burga is the Administrator of the Estate of Margelus Burga.

JURISDICTION AND VENUE

17
18 6. Jurisdiction over this action is conferred upon this district court by 28 U.S.C. §§ 1331,
19 1345 and 1355.

20 7. Venue properly lies in the Northern District of California under 28 U.S.C. § 1391(b)(1)
21 because Ms. Burga resides within the judicial district. Further, venue is proper under 28 U.S.C. §
22 1391(b)(2) because a substantial part of the events or omissions giving rise to the claim occurred in this
23 judicial district.

INTRADISTRICT ASSIGNMENT

24
25 8. A substantial part of the events that gave rise to this action occurred in Santa Clara
26 County, defendants resided in Santa Clara County during the relevant time periods, and Ms. Burga
27 continues to reside there; accordingly, this action can be assigned to the San Jose Division.
28

FOREIGN BANK OR OTHER FINANCIAL ACCOUNTS

9. 31 U.S.C. § 5314 authorizes the Secretary of the Treasury to require United States persons to report certain transactions with foreign financial agencies. Under the statute's implementing regulations, "[e]ach United States person having a financial interest in, or signature authority over, a bank, securities, or other financial account in a foreign country shall report such relationship" to the Internal Revenue Service ("IRS") for each year in which such relationship exists. 31 C.F.R. § 1010.350(a).

10. To fulfill this requirement, a person must file a Form TD F 90-22.1, "Report of Foreign Bank and Financial Accounts," commonly known as an "FBAR." For the calendar years at issue, an FBAR was due by June 30 "of each calendar year with respect to foreign financial accounts exceeding \$10,000 maintained during the previous calendar year." 31 C.F.R. § 1010.306(c).

11. 31 U.S.C. § 5321(a)(5) provides for the imposition of civil penalties for failure to comply with the reporting requirements of 31 U.S.C. § 5314.

12. Defendants had financial interests in at least 294 foreign bank accounts, in various countries, during at least years 2004 through 2009, as described below:

Name on Account	Country	Bank	Account Number
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5.027
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5.034
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5.041
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5.058
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5.065
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX8430
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX9632
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX5582
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AA
Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AF

1	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AG
2	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AH
3	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AI
4	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AJ
5	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AL
6	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AM
7	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AN
8	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AP
9	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AQ
10	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AR
11	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AS
12	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AT
13	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AU
14	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AV
15	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AW
16	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AX
17	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AY
18	Accipitor Trading Ltd.	British Virgin Islands	LGT	XXX05AZ
19	Accipitor Trading Ltd.	British Virgin Islands	UBS (GR)	XXX9.7P Y
20	Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX01/26
21	Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX88/26
22	Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX33/26
23	Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX02/26
24	Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX34/26

	Islands		
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX14/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX01/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX88/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX33/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX02/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX14/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX88/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX33/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX02/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX14/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX14/26
Accipitor Trading Ltd.	British Virgin Islands	MAERKI	XXX14/26
Accipitor Trading Ltd.	British Virgin Islands	UBS AG	XXX-0339
Accipitor Trading Ltd.	British Virgin Islands	UBS AG	XXX9.60R
Aljohn Establishment	Liechtenstein	LGT	XXX.024
Aljohn Establishment	Liechtenstein	LGT	XXX8.031
Aljohn Establishment	Liechtenstein	LGT	XXX8.048
Aljohn Establishment	Liechtenstein	HYPO	XXX9101
Aljohn Establishment	Liechtenstein	HYPO	XXX9118
Aljohn Establishment	Liechtenstein	HYPO	XXX9126
Aljohn Establishment	Liechtenstein	HYPO	XXX9134
Aljohn Establishment	Liechtenstein	HYPO	XXX9142
Aljohn Establishment	Liechtenstein	HYPO	XXX9169
Aljohn Establishment	Liechtenstein	HYPO	XXX9177
Aljohn Establishment	Liechtenstein	HYPO	XXX9185
Aljohn Establishment	Liechtenstein	HYPO	XXX9215
Aljohn Establishment	Liechtenstein	HYPO	XXX9223
Aljohn Establishment	Liechtenstein	HYPO	XXX9231
Aljohn Establishment	Liechtenstein	HYPO	XXX9241
Aljohn Establishment	Liechtenstein	HYPO	XXX9258
Aljohn Establishment	Liechtenstein	HYPO	XXX9266
Aljohn Establishment	Liechtenstein	HYPO	XXX9274

1	Aljohn Establishment	Liechtenstein	HYPO	XXX9282
2	Aljohn Establishment	Liechtenstein	LGT	XXX0119
3	Aljohn Establishment	Liechtenstein	LGT	XXX2354
4	Aljohn Establishment	Liechtenstein	LGT	XXX4062
5	Aljohn Establishment	Liechtenstein	LGT	XXX68AB
6	Aljohn Establishment	Liechtenstein	LGT	XXX68AN
7	Aljohn Establishment	Liechtenstein	LGT	XXX68AP
8	Aljohn Establishment	Liechtenstein	LGT	XXX68AQ
9	Aljohn Establishment	Liechtenstein	LGT	XXX68AR
10	Aljohn Establishment	Liechtenstein	LGT	XXX68AS
11	Aljohn Establishment	Liechtenstein	LGT	XXX68AT
12	Aljohn Establishment	Liechtenstein	LGT	XXX68AU
13	Aljohn Establishment	Liechtenstein	LGT	XXX68AV
14	Aljohn Establishment	Liechtenstein	LGT	XXX68AW
15	Aljohn Establishment	Liechtenstein	LGT	XXX68AX
16	Aljohn Establishment	Liechtenstein	LGT	XXX68AY
17	Aljohn Establishment	Liechtenstein	LGT	XXX68AZ
18	Aljohn Establishment	Liechtenstein	LGT	XXX68BA
19	Aljohn Establishment	Liechtenstein	LGT	XXX68BB
20	Aljohn Establishment	Liechtenstein	LGT	XXX68BC
21	Aljohn Establishment	Liechtenstein	LGT	XXX68BD
22	Aljohn Establishment	Liechtenstein	LGT	XXX68BE
23	Aljohn Establishment	Liechtenstein	LGT	XXX68BF
24	Aljohn Establishment	Liechtenstein	LGT	XXX68BG
25	Aljohn Establishment	Liechtenstein	LGT	XXX68BH
26	Aljohn Establishment	Liechtenstein	LGT	XXX68BI
27	Aljohn Establishment	Liechtenstein	LGT	XXX68BJ
28	Aljohn Establishment	Liechtenstein	LGT	XXX68BK
	Aljohn Establishment	Liechtenstein	LGT	XXX68BL
	Aljohn Establishment	Liechtenstein	LGT	XXX68BM
	Bakewell Assets Ltd.	British Virgin Islands	RB	XXX57.30
	Bakewell Assets Ltd.	British Virgin Islands	RB	XXX57.93
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX6.023
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX6.030
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AA
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AC
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AD
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AE
	Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AF

	Islands		
Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AG
Bakewell Assets Ltd.	British Virgin Islands	LGT	XXX16AH
Fondation Romphil	Liechtenstein	LGT	XXX31AB
Fondation Romphil	Liechtenstein	LGT	XXX31AL
Fondation Romphil	Liechtenstein	LGT	XXX31AM
Fondation Romphil	Liechtenstein	LGT	XXX31AP
Fondation Romphil	Liechtenstein	LGT	XXX31AQ
Fondation Romphil	Liechtenstein	LGT	XXX31AU
Fondation Romphil	Liechtenstein	LGT	XXX 31BC
Fondation Romphil	Liechtenstein	LGT	XXX 31BD
Fondation Romphil	Liechtenstein	LGT	XXX 31BE
Fondation Romphil	Liechtenstein	LGT	XXX 31BF
Fondation Romphil	Liechtenstein	LGT	XXX 31BG
Fondation Romphil	Liechtenstein	LGT	XXX 31BH
Fondation Romphil	Liechtenstein	LGT	XXX 31BJ
Fondation Romphil	Liechtenstein	LGT	XXX 31BK
Fondation Romphil	Liechtenstein	LGT	XXX 31BL
Fondation Romphil	Liechtenstein	LGT	XXX 31BM
Fondation Romphil	Liechtenstein	LGT	XXX 31BN
Fondation Romphil	Liechtenstein	LGT	XXX 31BP
Fondation Romphil	Liechtenstein	LGT	XXX 31BQ
Fondation Romphil	Liechtenstein	LGT	XXX 31BR
Fondation Romphil	Liechtenstein	LGT	XXX31BS
Fondation Romphil	Liechtenstein	LGT	XXX 31BT
Fondation Romphil	Liechtenstein	LGT	XXX 31BU
Fondation Romphil	Liechtenstein	LGT	XXX 31BX
Fondation Romphil	Liechtenstein	LGT	XXX 31CB
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AA
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AB
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AC
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AD
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AG
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AH
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX17AI
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AJ
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AK
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AN
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AP
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AQ
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 7AS
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AT
Fondation Romphil	Liechtenstein	LGT (SIN)	XXX 17AU
Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AA
Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AB

1	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AC
	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AF
2	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AH
3	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AL
	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AM
4	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AP
	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AS
5	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AT
6	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AU
	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AV
7	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AW
	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AX
8	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AY
9	Fondation Romphil Septo PM	Liechtenstein	LGT	XXX 70AZ
	Francis Burga	Switzerland	RB	XXX 90.49
10	Framach Invest AG	Switzerland	RB	XXX 66.90
	Framach Invest AG	Switzerland	UBS (GR)	XXX 4.01F
11	Framach Invest AG	Switzerland	UBS (GR)	XXX 0001
12	Framach Invest AG	Switzerland	UBS Chur	XXX 54.S1
	Framach Invest AG	Switzerland	RB	XXX 6.36/1
13	Glide/Write Aljohn (S) PTE Ltd.	Singapore	DBS	XXX 4-022
	Glide/Write Aljohn (S) PTE Ltd.	Singapore	DBS	XXX 6-022
14	Glide/Write Aljohn (S) PTE Ltd.	Singapore	DBS	XXX 320-0
15	Glide/Write Cygnus	Japan	TOKYO	XXX 6549
	Glide/Write Cygnus	Japan	TOKYO	XXX 5499
16	Glide/Write Cygnus	Japan	TOKYO	XXX 6738
	Glide/Write Cygnus	Japan	TOKYO	XXX 7048
17	Glide/Write Cygnus	Japan	TOKYO	XXX 7051
18	Gobelia Property Inc.	Panama	HYPO	XXX 1019
	Gobelia Property Inc.	Panama	HYPO	XXX 1027
19	Gobelia Property Inc.	Panama	HYPO	XXX 1035
	Gobelia Property Inc.	Panama	HYPO	XXX 1043
20	Gobelia Property Inc.	Panama	MAERKI	XXX 01/26
	Gobelia Property Inc.	Panama	MAERKI	XXX 01/26
21	Gobelia Property Inc.	Panama	MAERKI	XXX33/26
22	Gobelia Property Inc.	Panama	MAERKI	XXX 14/26
	Gobelia Property Inc.	Panama	MAERKI	XXX46/26
23	Gobelia Property Inc.	Panama	MAERKI	XXX 01/26
	Gobelia Property Inc.	Panama	MAERKI	XXX 33/26
24	Gobelia Property Inc.	Panama	MAERKI	XXX14/26
25	Gobelia Property Inc.	Panama	MAERKI	XXX 01/26
	Gobelia Property Inc.	Panama	MAERKI	XXX 14/26
26	Gobelia Property Inc.	Panama	MAERKI	XXX 14/26
	Gobelia Property Inc.	Panama	MAERKI	XXX14/26
27	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AA
28	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AB
	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AC

1	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AD
2	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AE
3	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AK
4	Gobelia Property Inc.	Panama	LGT (SIN)	XXX 97AL
5	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 01/26
6	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 88/26
7	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 33/26
8	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 02/26
9	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 34/26
10	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 14/26
11	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 01/26
12	Gobelia Property Inc. Septo	Panama	MAERKI	XXX4/26
13	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 01/26
14	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 14/26
15	Gobelia Property Inc. Septo	Panama	MAERKI	XXX 14/26
16	Huritga Int. Holding (S) Pte Ltd	Singapore	DBS	XXX 5-022
17	Huritga Int. Trading and Fin. Ltd.	Liechtenstein	LGT	XXX 62AC
18	Huritga Int. Trading and Financint Ltd.	Liechtenstein	HYPO	XXX 4019
19	Huritga Int. Trading and Financint Ltd.	Liechtenstein	LGT	XXX 2.026
20	Intervino AG	Liechtenstein	VPB	XXX2.013
21	Intervino AG	Liechtenstein	VPB	XXX2.999
22	Jonax International AG	Liechtenstein	B. Pasche	XXX 878 9
23	Jonax International AG	Liechtenstein	SWISSFIRST	XXX 9.100
24	Jonax International AG	Liechtenstein	WEGELIN	XXX 9.101
25	Jonax International AG	Liechtenstein	SWISSFIRST	XXX 9.200
26	Limoni Real Estate Inc.	Panama	RB	XXX 38.02
27	Limoni Real Estate Inc.	Panama	RB	XXX 38.26
28	Limoni Real Estate Inc.	Panama	RB	XXX 38.45
	Limoni Real Estate Inc.	Panama	RB	XXX 38.77
	Limoni Real Estate Inc.	Panama	RB	XXX 38.80
	Limoni Real Estate Inc.	Panama	RB	XXX 38.85
	Limoni Real Estate Inc.	Panama	RB	XXX 3000
	Limoni Real Estate Inc.	Panama	RB	XXX 3001
	Limoni Real Estate Inc.	Panama	RB	XXX 3002
	Limoni Real Estate Inc.	Panama	RB	XXX 3003
	Limoni Real Estate Inc.	Panama	RB	XXX 3004
	Limoni Real Estate Inc.	Panama	RB	XXX 3005
	Limoni Real Estate Inc.	Panama	RB	XXX 3006
	Limoni Real Estate Inc.	Panama	RB	XXX 3007
	Limoni Real Estate Inc.	Panama	RB	XXX 3008
	Limoni Real Estate Inc.	Panama	RB	XXX 3010
	Long Reign Company Ltd.	China	SCB	XXX 053-1
	Long Reign Company Ltd.	China	SCB	XXX 695-4
	Luxus Kristall AG	Switzerland	GKB	XXX 0.100

1	Margelus Burga	Switzerland	RB	XXX 50.17
	Margelus Burga	Switzerland	UBS Lugano	XXX 280.0
2	Margelus Burga	Switzerland	UBS Lugano	XXX 280.1
3	Margelus Burga	Switzerland	UBS Lugano	XXX 405.0
	Margelus Burga	Liechtenstein	LLB	XXX.38
4	Margelus Burga	Liechtenstein	LLB	XXX 38.57
	Margelus Burga	Liechtenstein	LLB	XXX 31.87
5	Margelus Burga	Switzerland	UBS AG	XXX 280.0
6	Margelus Burga	Switzerland	UBS AG	XXX 280.1
	Margelus Burga	Switzerland	UBS AG	XXX 280.3
7	Margelus Burga	Switzerland	UBS AG	XXX 280.4
	Margelus Burga	Switzerland	UBS AG	XXX 280.5
8	Margelus Burga	Switzerland	UBS AG	XXX405.0
9	Margelus Burga	Switzerland	GKB	XXX 2.400
	Margelus Burga	Switzerland	GKB	XXX 2.401
10	Micadema	Liechtenstein	UBS Lugano	XXX 7.60Y
	Micadema Stiftung	Liechtenstein	Hypo	XXX 9018
11	Micadema Stiftung	Liechtenstein	Hypo	XXX 9026
12	Micadema Stiftung	Liechtenstein	Hypo	XXX 9034
	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX 2.01C
13	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX2.60R
	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX 2.61H
14	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX 2.62G
15	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX 2.63P
	Micadema Stiftung	Liechtenstein	UBS Buchs	XXX 2.M1M
16	Micadema Stiftung	Liechtenstein	UBS Lugano	XXX 7.03Y
	Micadema Stiftung	Liechtenstein	UBS Lugano	XXX 7.61B
17	Micadema Stiftung	Liechtenstein	UBS Lugano	XXX 7.62E
18	Micadema Stiftung	Liechtenstein	UBS Lugano	XXX 7.63M
	Red Sun Financial Business S.A.	Panama	RB	XXX 10.05
19	Red Sun Financial Business S.A.	Panama	RB	XXX 10.09
	Rixmat Asia Pte. Ltd.	Singapore	OCBC	XXX 6301
20	Rixmat Asia Pte. Ltd.	Singapore	OCBC	XXX 1001
	Tembrix AG	Switzerland	UBS Chur	XXX 7.01Q
21	Tembrix AG	Switzerland	UBS Chur	XXX 7.03B
22	Tembrix AG	Switzerland	UBS Chur	XXX 7.60B
	Tembrix AG	Switzerland	UBS Chur	XXX 7.61E
23	Tembrix AG	Switzerland	CREDIT S	XXX 40-81
	Tembrix AG	Switzerland	MAERKI	XXX 01/26
24	Tembrix AG	Switzerland	MAERKI	XXX 33/26
25	Tembrix AG	Switzerland	MAERKI	XXX 14/26
	Tembrix AG	Switzerland	MAERKI	XXX 33/26
26	Tembrix AG	Switzerland	MAERKI	XXX 14/26
	Tembrix AG	Switzerland	MAERKI	XXX 33/26
27	Tembrix AG	Switzerland	MAERKI	XXX 14/26
28	Tembrix AG	Switzerland	MAERKI	XXX 33/26
	Tembrix AG	Switzerland	MAERKI	XXX 14/26

1	Tembrix AG	Switzerland	MAERKI	XXX 33/26
2	Tembrix AG	Switzerland	MAERKI	XXX 14/26
3	Tru Lieu / GW Vietnam Co. Ltd.	Vietnam	ANZ	XXX 9504
4	Tru Lieu / GW Vietnam Co. Ltd.	Vietnam	ANZ	XXX 8634
5	Tru Lieu / GW Vietnam Co. Ltd.	Vietnam	BIDV	XXX 6417
6	Tru Lieu / GW Vietnam Co. Ltd.	Vietnam	BIDV	XXX 4105
7	Tru Lieu / GW Vietnam Co. Ltd.	Vietnam	BIDV	XXX 4488

Bank Abbreviations

LGT = Liechtenstein Global Trust

DBS = Development Bank of Singapore Limited

Maerki = Maerki Baumann & Co. AG

HYPO = Hypo Alpe-Adria-Bank International renamed as Heta Asset Resolution.

RB = Raiffeisen Zentralbank Österreich AG

UBS Branches: UBS Chur, UBS Buchs, UBS Lugano, UBS AG based in Zurich & Basel

BIDV = Joint Stock Commercial Bank for Investment and Development of Vietnam

Swissfirst = Swissfirst AG, in December 2006 bought by Bellevue Group AG

Wegelin = Wegelin & Co. was sold to the Raiffeisen Banking Group.

ANZ = Australia and New Zealand Banking Group Limited

OCBC = Oversea-Chinese Banking Corporation Singapore

Credit S = Credit Suisse Group

VPB = VP Bank AG

LLB = (Liechtensteinische Landesbank) National Bank of Liechtenstein

GKB = Graubundner Kantonalbank

SCB = Standard Chartered Bank (Hong Kong) Limited

Tokyo = Bank of Tokyo-Mitsubishi (MUFG)

B Pasche = Banque Pasche SA

13. For each of the years 2004 through 2009, the aggregate amounts in the accounts listed in paragraph 12 above, exceeded \$10,000 in U.S. currency.

14. Defendants were required by law to file FBARs reporting their financial interest in the accounts listed in paragraph 12 above, for the years 2004 through 2009, as well as any other year that satisfied the FBAR reporting requirements.

15. Defendants did not file FBARs that disclosed the accounts listed in paragraph 12 above, for the years 2004 through 2009.

Willful Failure to File FBARs

Francis Burga

16. Before moving to the United States, Ms. Burga obtained a nursing degree while in her native country the Philippines. In 1974, Ms. Burga also earned an undergraduate degree in business management from Mesa College in San Diego, California.

1 17. From 1972 through 1982, Ms. Burga worked at National Micronetics, which made
2 magnetic head/wafer assemblies for computers. Ms. Burga was promoted quickly at National
3 Micronetics, having started doing computer assembly and inspection work, she was promoted to
4 Supervisor of Research and Development, then became the Supervisor of the Advance Manufacturing
5 Department, was then promoted to Coordinator of Sales, Engineering and Manufacturing and was
6 ultimately named Manager of Sales, Engineering and Manufacturing.

7 18. In 1982, with two colleagues from National Micronetics, she co-founded Magnebit
8 Corporation. Magnebit supplied magnetic heads and test heads to computer manufacturers. Ms. Burga
9 was the Vice President and Director of Manufacturing and Sales for Magnebit until it was bought out in
10 late 1988.

11 ***Margelus Burga***

12 19. Mr. Burga was a naturalized U.S. citizen born in Romania. He was a mechanical
13 engineer with two Masters of Science degrees, one from the University of Bucharest and the other from
14 Santa Clara University.

15 20. In 1988, Mr. Burga founded Marburg Technologies, Inc. Marburg also does business as
16 Glide/Write (Glide/Write USA). Marburg designs and manufactures precision components and
17 assemblies for the data storage industry.

18 21. Between 1997-2000, Margelus Burga and his brother Alexander Burga filed for eight
19 glide head related patents in the United States. The patents were granted between 1997 and 2003 and
20 were commercially exploited by Marburg.

21 ***Mr. and Ms. Burga***

22 22. In 1989, Mr. Burga offered Ms. Burga a job with Marburg, which she declined. In early
23 1990, Mr. Burga again offered Ms. Burga a job and an ownership interest in Marburg d.b.a. Glide/Write
24 USA. She accepted his second job offer and was given the title of Vice President of Manufacturing and
25 Sales.

26 23. In 1992, Ms. Burga assumed two corporate officer positions for Marburg: Treasurer and
27 Secretary.
28

1 24. On December 24, 1991, Alexander Burga was born to Mr. and Ms. Burga. Their second
2 son, Jonathan Burga, followed on February 27, 1993.

3 25. On July 25, 1995, Mr. Burga and Ms. Burga were married.

4 ***Foreign Bank Accounts and Entities***

5 26. In October 1993, the Burgas traveled to Lugano, Switzerland. While there, they opened a
6 joint bank account with the Swiss Bank Corporation (which later reorganized and was renamed Union
7 Bank of Switzerland, or UBS).

8 27. Mr. and Ms. Burga used their U.S. passports to open their UBS account and requested
9 that the bank retain all mail from the account. Both Mr. and Ms. Burga signed the opening documents
10 for the account and each had the unrestricted right to dispose of the account's assets.

11 28. In 1994, Mr. and Ms. Burga established Accipitor Trading Ltd. in the British Virgin
12 Islands.

13 29. In May of 1995, Mr. and Ms. Burga traveled to Vaduz, Liechtenstein. While there, they
14 met with financial advisor Peter Meier at Liechtenstein Global Trust.

15 30. The Burgas expressed to Mr. Meier their desire to set up a company in Liechtenstein to
16 organize the Asian sales of Glide/Write outside of the United States. The Burgas also expressed to Mr.
17 Meier that it was important to them to build and protect a fortune outside of the United States and then
18 to later obtain residency in Switzerland.

19 31. At the Burgas' request, Mr. Meier developed a solution that would allow the Burgas to
20 keep their foreign profits outside the United States. Initially, Mr. Meier set up a company, which he
21 managed, to receive the profits of the Burgas' Asian operations.

22 32. As the profits grew rapidly, Mr. Meier suggested the creation of a Liechtenstein *stiftung*
23 (*stiftung* translates into English as a "foundation," but is treated as a trust for U.S. tax purposes).

24 33. In 1996, Romphil Foundation, a Liechtenstein *stiftung*, was created for the Burgas.
25 Romphil is a combination of the names of Mr. and Ms. Burga's native countries, Romania and the
26 Philippines.

1 34. The Burgas installed Mr. Meier as the Trustee and Director of the Romphil Foundation,
2 while retaining control over Romphil by appointing Mr. Burga founder and beneficial owner and Ms.
3 Burga as a secondary beneficiary.

4 35. The Burgas used Romphil to create a complex structure that grew to include at least 25
5 tiered entities based in Liechtenstein, Switzerland, Singapore, and other European and Asian countries.
6 Those entities have thus far been identified as follows:

- 7 (a) Accipitor – created in the British Virgin Islands in 1994. In 1998, Accipitor purchased
8 two properties on Sobey Road in Saratoga, California, which were used by the Burgas as
9 their personal residence, for \$2.9 million from Glide/Write USA.
- 10 (b) Aljohn Establishment - created in Liechtenstein for the Burgas in 1995. Aljohn is a
11 combination of the names of Mr. and Ms. Burga's sons, Alexander and Jonathan.
- 12 (c) B&L Group, AG – incorporated in Switzerland in 2010, owns Golden Café and Hotel
13 Krone.
- 14 (d) Bakewell Assets – founded in the British Virgin Islands in 1998, functions as a holding
15 company. Mr. Meier, and both Burgas are named as members of the Board with
16 signatory authority.
- 17 (e) Framach Investment AG – incorporated in Switzerland in 2007, holds property.
- 18 (f) Georgilo Assoc. – incorporated in the British Virgin Islands in 2007, its purpose is
19 unknown.
- 20 (g) Gobellia – incorporated in Panama in 2008, functions as a holding company.
- 21 (h) Golden Café Central, AG – incorporated in Switzerland in 2010, provides gastronomy
22 services in Switzerland and holds ownership of Hotel Krone assets.
- 23 (i) Glide/Write Cygnus Corporation – incorporated in Japan in 2002, provides sales,
24 commissions, trading, and agent services for distribution of computer hardware in Japan.
25 It is believed to be a shell company – that is an entity that has no active business and
26 exists only in name as a vehicle for another company's business operations.

- 1 (j) Glide/Write Singapore – incorporated in Singapore in 1997, provides sales, commissions,
2 trading, and agent services for distribution of computer hardware in Singapore. It is
3 believed to be a shell company.
- 4 (k) Hotel Krone, AG – incorporated in Switzerland in 2010, provides gastronomy services in
5 Switzerland.
- 6 (l) Huritiga International, Singapore – incorporated in 2008, owns 100% of the stock of
7 Ahead Magnetics, Inc. (like Glide/Write USA, Ahead Magnetics markets precision
8 components and assemblies for data storage and retrieval to large hard drive
9 manufacturers. Ahead Magnetics is one of three domestic corporations owned and
10 operated by Mr. and Ms. Burga through their offshore entities.)
- 11 (m) Huritiga International Trading and Financing Limited – incorporated in Liechtenstein in
12 1999, 100% shareholder of Huritiga International, Singapore.
- 13 (n) Intervino AG – incorporated in Liechtenstein in 1989, owns 100% of Sta. Agricola
14 Rosoretto
- 15 (o) Jonax International Aktienesllschaft – incorporated in Liechtenstein in 2001, owns the
16 Burgas' automobiles.
- 17 (p) Limoni Properties – incorporated in Panama in 2008, functions as a holding company.
- 18 (q) Long Reign – incorporated in Hong Kong in 1997, provides sales, commissions, trading,
19 and agent services for distribution of computer hardware in China. It is believed to be a
20 shell company. Long Reign processed payments between Glide/Write USA and Tru
21 Lieu. By 2012, Long Reign paid \$1.7 million in dividends to its parent company Red
22 Sun. Of the dividends paid to Red Sun, almost \$1 million was then paid to Ms. Burga in
23 the form of three separate interest-free loans.
- 24 (r) Luxury Swiss SA – founded in Switzerland, it is believed to be closed.
- 25 (s) Luxus Kristal, AG – incorporated in Switzerland in 2008, manufactures household tiles.
- 26 (t) Red Sun – incorporated in Panama in 2002, functions as a holding company.
- 27
28

1 (u) Rixmat Asia – incorporated in Singapore in 2009, provides sales, commissions, trading,
2 and agent services for distribution of computer hardware in Singapore. It is believed to
3 be a shell company.

4 (v) Sewitech, AG – incorporated in Switzerland in 2002, manufactures lawnmowers.

5 (w) Sta. Agricola Rosoretto, SRI – incorporated in Italy in 2010, operates a winery in Italy
6 and holds the Italian home of the Burgas.

7 (x) Tembrix, AG – incorporated in Switzerland in 1988. In 1998, Tembrix purchased
8 Glide/Write USA for \$4 million and then loaned Glide/Write USA \$10 million to cover
9 operating shortfalls.

10 (y) Tru Lieu – founded in Vietnam in 2003, manufactures computer hardware and is also
11 known as Glide/Write Vietnam.

12 36. During the years at issue and using the accounts described in paragraph 12 above, the
13 Burgas continued a false invoicing scheme created by Mr. Meier to divert the offshore profits from their
14 computer hardware business to some of their offshore entities described in paragraph 35 above.

15 37. From 2001 through 2009, Ms. Burga was the Vice President of Sales for Glide/Write and
16 after the death of her husband in 2010, she became the President. In both positions, she was the starting
17 point in the false invoicing scheme which operated as follows:

18 (a) Ms. Burga would negotiate sales on behalf of Glide/Write USA with third-party
19 customers such as Seagate, Fuji, and Showa Denko, located in Asia.

20 (b) The Asian customers were instructed to send their purchase orders to Glide/Write
21 Singapore or Glide/Write Japan.

22 (c) Glide/Write Japan would translate the purchase orders into English and then send them to
23 Glide/Write USA and Glide/Write Singapore.

24 (d) Glide/Write Singapore would create a new purchase order for Glide/Write USA showing
25 Ingenieruburo Koch Anstalt (IKA is an entity owned by Andreas Koch, a Liechtenstein
26 citizen and friend of the Burgas) as the customer (instead of Seagate, Fuji, or Showa
27 Denko, for example) and reflect a price substantially less than the one the actual
28 customer's purchase order reflected.

- 1 (e) Glide/Write USA would record the IKA purchase order reflecting the reduced price. It
2 would then manufacture the products and ship them to either the actual customer directly
3 or to Glide/Write Japan or Glide/Write Singapore.
- 4 (f) Glide/Write Japan would pay Glide/Write Singapore for all products purchased from
5 Glide/Write USA.
- 6 (g) Glide/Write Singapore would then pay IKA an amount roughly equal to 99% of the
7 amount of the actual customer purchase order.
- 8 (h) IKA would then pay Glide/Write USA the reduced amount reflected on the purchase
9 order created by Glide/Write Singapore.
- 10 (i) IKA would pay the balance, roughly 50%, to Aljohn as a “commission.”
- 11 38. The scheme can be illustrated as follows:
- 12 (a) Ms. Burga sells 100 parts to Showa Denko for \$150.
- 13 (b) Denko sends its order to Glide/Write Japan.
- 14 (c) Glide/Write Japan would send a purchase order for 100 parts to Glide/Write Singapore
15 and a purchase order for 100 parts to Glide/Write USA.
- 16 (d) Glide/Write USA would take its purchase order and build 100 parts.
- 17 (e) Glide/Write Singapore would then send a second purchase order to Glide/Write USA
18 showing IKA ordered 100 parts for a reduced price of \$75.
- 19 (f) Glide/Write USA would record the IKA purchase order and ship 100 parts to Glide/Write
20 Japan.
- 21 (g) Glide/Write Japan would ship all the parts to Denko.
- 22 (h) Glide/Write Singapore would then send \$75 to Glide/Write USA and \$74 to IKA.
- 23 (i) Glide/Write Singapore would keep \$1 for its “fee.”
- 24 (j) The \$74 would be diverted and deposited in an offshore account.
- 25
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1 39. In 2001, Mr. and Ms. Burga both executed a Form A, affirming that they were the
2 beneficial owners of the UBS account they opened in October 1993 (*see* ¶ 26).

3 40. On June 21, 2002, Mr. and Ms. Burga signed a “Supplement for New Account US
4 Status,” which indicated to UBS that they were U.S. persons liable for tax in the United States.

5 41. Mr. and Ms. Burga signed a second “Supplement for New Account US Status” on July
6 14, 2006. That same day both also executed documents waiving their right to invest in U.S. securities.

7 42. Notwithstanding these actions, both failed to disclose their joint bank account on
8 Schedule B of their federal income tax returns between 1995 and 2009.

9 43. On August 7, 2007, at the beginning of a civil tax examination of the Burgas’ federal
10 income tax returns, the IRS interviewed Mr. Burga.

11 44. During that interview, Mr. Burga told the IRS Revenue Agent conducting the interview
12 that he and Ms. Burga did not have any foreign bank accounts, that they did not own any foreign
13 corporations, and that they did not have any trusts. Mr. Burga even went so far as to say that he
14 understood that trusts were used to avoid paying taxes.

15 45. After his interview with the IRS but still on August 7, 2007, Mr. Burga caused to be
16 transferred all of the funds, more than \$6 million, out of the Burgas’ joint UBS account and into
17 Micadema *stiftung*.

18 46. Micadema *stiftung* had been created in 2007 in Liechtenstein with Mr. Burga as the
19 founder and beneficial owner.

20 47. On August 27, 2007, Ms. Burga, who at the time was known as Ms. Guevara, was
21 designated as successor protector of Micadema.

22 48. On December 18, 2008, the Burgas closed the Romphil *stiftung* and transferred over \$100
23 million in assets (as well as Tembrix, Accipitor, and Aljohn) to a new *stiftung* in Liechtenstein, Marfran.
24 Marfran is a combination of the Burgas’ first names, Margelus and Francis.

CLAIM FOR RELIEF: JUDGMENT FOR CIVIL PENALTIES (31 U.S.C. § 5321(a)(5))

Liability for Civil Penalties

49. During the years 2004 through 2009, defendants Mr. Burga and Ms. Burga were United States persons within the meaning of 31 C.F.R. § 1010.350(b).

50. During the years 2004 through 2009, defendants had financial interests, within the meaning of 31 C.F.R. § 1010.350(e), over the accounts described in paragraph 12 above.

51. The accounts described in paragraph 12 above are each a bank account in a foreign country.

52. During the years 2004 through 2009, the aggregate balance in all bank accounts exceeded \$10,000.

53. Defendants failed to file an FBAR identifying their financial interest in the accounts described in paragraph 12 above, with regard to the 2004 through 2009 years, as required by 31 U.S.C. § 5314 and 31 C.F.R. § 1010.306(c).

54. The failure of defendants to timely file, and/or properly identify all of the foreign accounts in which they held a financial interest with regard to the 2004 through 2009 calendar years was willful within the meaning of 31 U.S.C. § 5321(a)(5).

55. Ms. Burga has admitted that Mr. Burga is liable for the civil FBAR penalties assessed.

Assessment and Collection of the Civil Penalties

56. On about June 13, 2017, a delegate of the Secretary of the Treasury timely assessed civil penalties against each Margelus Burga and Francis Burga in the amount of \$52,581,605, due to their willful failure to timely file FBARs to disclose their accounts to the IRS for the years 2004 through 2009.

57. A delegate of the Secretary of Treasury sent a notice of the assessments and demand for payment to defendants for the FBAR penalties at defendants' last known address.

58. In addition to the FBAR penalties, defendants owe late-payment penalties pursuant to 31 U.S.C. § 3717(e)(2), and interest pursuant to 31 U.S.C. § 3717(a), and applicable collection related fees pursuant to 31 U.S.C. § 3717(e)(1).

1 59. As of May 30, 2019, the unpaid balance owed to the United States by defendants for the
2 FBAR penalties, the late payment penalty, applicable fees and interest, less any payments, was
3 \$119,603,703.38.

4 60. The United States is entitled to a judgment against defendants in the amount of
5 \$119,603,703.38 as of May 30, 2019, plus statutory accruals as provided by law from that date until
6 fully paid.

7 WHEREFORE, the United States requests that the Court:

8 A. Enter judgment in favor of the United States of America and against Francis Burga and
9 Francis Burga as the Administrator of the Estate of Margelus Burga, in the amount of
10 \$119,603,703.38 as of May 30, 2019, plus statutory accruals from that date until fully paid; and

11 B. Award the United States of America its costs, and such other further relief as the Court
12 deems just and proper.

13 Dated this 10th day of June, 2019

14 RICHARD E. ZUCKERMAN
15 Principal Deputy Assistant Attorney General

16 /s/ Amy Matchison
17 AMY MATCHISON
18 Trial Attorney, Tax Division
19 United States Department of Justice
20 P.O. Box 683, Ben Franklin Station
21 Washington, D.C. 20044
22 Telephone: (202) 305-4929
23 Email: Amy.T.Matchison@usdoj.gov
24
25
26
27
28

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS (b) County of Residence of First Listed Plaintiff _____ <i>(EXCEPT IN U.S. PLAINTIFF CASES)</i> (c) Attorneys (Firm Name, Address, and Telephone Number) _____	DEFENDANTS County of Residence of First Listed Defendant _____ <i>(IN U.S. PLAINTIFF CASES ONLY)</i> NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. Attorneys (If Known) _____
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II. BASIS OF JURISDICTION (Place an "X" in One Box Only) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> 1 U.S. Government Plaintiff </div> <div style="width: 48%;"> <input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 48%;"> <input type="checkbox"/> 2 U.S. Government Defendant </div> <div style="width: 48%;"> <input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i> </div> </div>	III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant) <i>(For Diversity Cases Only)</i> <table style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">PTF</th> <th style="text-align: center;">DEF</th> <th></th> <th style="text-align: center;">PTF</th> <th style="text-align: center;">DEF</th> </tr> <tr> <td>Citizen of This State</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td>Incorporated or Principal Place of Business In This State</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business In Another State</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> </tr> </table>		PTF	DEF		PTF	DEF	Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4	Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6
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CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS			
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

<input type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify)	<input type="checkbox"/> 6 Multidistrict Litigation
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VI. CAUSE OF ACTION	Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity): Brief description of cause:
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VII. REQUESTED IN COMPLAINT:	<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.	DEMAND \$	CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input type="checkbox"/> No
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VIII. RELATED CASE(S) IF ANY (See instructions):

JUDGE _____ DOCKET NUMBER _____

DATE _____ SIGNATURE OF ATTORNEY OF RECORD _____

KZ0FKKHQPCN'CUH PO GPV*EklN0f05/4+

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
- V. Origin.** Place an "X" in one of the six boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.